

EXHIBIT “B”

LIQUIDATION ANALYSIS

ASSETS	
Available Cash: Chase pre-petition	\$11,200
TD Bank post-petition	\$39,693
Accounts Receivable:	
Pre-petition Accounts Receivable	TBD
Post-petition Astor	\$43,000
Intangibles – good will, intellectual property including trade name, trademark, website, customer list	\$ 0
Total Assets at Liquidation Value	Approximately \$94,000 (plus miscellaneous Accounts Receivable)
LESS	
Secured Claim	\$1,500,000
Chapter 11 Administrative Expenses	\$75,000
Priority Tax Claims	\$66.00
General Unsecured Creditors	\$850,000
Projected Funds available to pay General Unsecured Creditors in Liquidation	0.00%